

**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

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**I.T.C. No.32 of 1980  
Date of Decision:6.11.2006**

**M/s India Forest Company, Pathankot  
through its partner**

**.....Petitioner**

**Vs.**

**The Commissioner of Income-tax, Amritsar**

**.....Respondent**

**CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL  
HON'BLE MR. JUSTICE RAJESH BINDAL**

**Present:-** None for the petitioner.

Dr. N.L.Sharda, Advocate for the respondent.

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**ADARSH KUMAR GOEL, J.**

This petition has been filed seeking of reference for following question of law:-

“Whether, Once the income has been assessed in the hands of the members individually, the same income can be assessed in the hands of the assessee as an Association of Persons and whether the notice issued under section 148 in these facts and circumstances, is valid in law.?”

None appears for the assessee. Under these circumstances, the reference is returned unanswered.

**( ADARSH KUMAR GOEL )  
JUDGE**

**November 6, 2006  
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**( RAJESH BINDAL )  
JUDGE**